

EXHIBIT L

Robert H. Friedman, Esq.
14 Burnett Terrace
Maplewood, New Jersey 07040

October 4, 2023

Hon. Edgardo Ramos
United States District Court Judge
Southern District of New York
40 Foley Square
New York, New York 10017

Dear Judge Ramos:

I have known Seth Horowitz for more than 30 years and consider him to be a trusted professional colleague and a dear friend. I was both shocked and saddened when I came to understand his participation in the actions for which he pled guilty, as those actions were grossly inconsistent with, and an aberration from, the Seth Horowitz who I had known for over three decades.

I first met Seth during my legal representation of the Everlast corporation in the mid 1990s, when Seth was essentially a kid and his Dad, George, was CEO. He was an eager employee — looking to learn all that he could about the business and just trying to do well and make his dad proud. I developed a close relationship with him, which continued over the next 30 plus years — during his tenure as CEO of Everlast after the untimely death of his father, the successful sale of that company, and then his employment with Iconix and Baked by Melissa. While I was the lawyer and he (by himself and through various entities) was the client, our relationship transcended that of lawyer/client. He was a trusted colleague and friend. He was someone who I could confide in, and he found me to be someone with whom he could talk — about both business and personal matters.

On the professional side Seth conducted himself with complete integrity. I was often by his side as his legal counsel as he navigated the waters of sophisticated business relationships. He dealt with all people with the utmost respect. He treated business colleagues, those both below and above him in the corporate hierarchy, with the utmost respect.

It was within this relationship that I got to see aspects of Seth beyond business. The charitable part, the religious part, the devoted family part. We would often meet for lunch or dinner and discuss our lives. He absolutely revered his three kids and was extraordinarily proud of the young people who they were becoming and his role in their development.

I have remained personally close with Seth from and after his admission of guilt. It most certainly can be debated why a person who has lived nearly all of his life with the utmost

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personal and business integrity veers off path as Seth has done. Whatever that reason was, it is clear to me that Seth fully comprehends his wrongdoing and, following that admission, was prepared to accept the consequences of his misguided actions. I would like to posit that his punishment since that admission has been severe and lengthy. He lost his job. He has had to largely fund his own defense, which has been a substantial expense. The respect of his wife has been damaged. The respect of his three kids has been compromised. He lost the ability to travel freely. His once promising career has been irreparably damaged. He has been punished in the most grave and severe ways over the past four plus years. He has lived this time in his own purgatory. He has suffered deeply.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Robert H. Friedman", with a stylized, cursive script.

Robert H. Friedman